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From:

Sent: Monday, November 03, 2008 9:50:35 AM

To:

Cc:

Subject: RE: 2848 vs. 8821

In addition to not providing for a power to advocate, the Form 8821 does not allow us to receive information from the designated person. It only allows us to provide information. For example, we would not be able to state that we received information from the taxpayer if we received it from a person who was not authorized to act on the taxpayer's behalf in the matter.